



WISCONSIN YEAR-END RECONCILIATION MANUAL
 Department of Administration – State Controller’s Office

Section	Expenses
Subsection	Payroll
Accounts	7000000 - 7297000
Effective Date	07/01/2016
Revision Date	07/01/2016

TRANSACTION SOURCES AND ACCOUNT VALIDATION PROCEDURES

The following are the entries typically made for a bi-weekly payroll payment for one employee:

DR/CR	Account	Acct Name	Amount
DR	7000000	Classified Civil Svc Salaries	2,000.00
DR	7221000	Wage Continuation Insurance	27.00
DR	7230000	Social Security	124.43
DR	7231000	Medicare Coverage - Government	29.10
DR	7240000	Health Insurance	867.40
DR	7250000	Life Insurance	57.60
DR	7269000	Other Retirement	200.75
CR	2052000	Retirement Payable State Share	-200.75
CR	2053000	Social Security State Share	-124.53
CR	2055000	Life Insurance Pay State Share	-57.60
CR	2056000	Health Insuran Pay State Share	-867.40
CR	2057000	Income Contin Ins State Share	-27.00
CR	2058000	Medicare Payable State Share	-29.10
CR	2110000	Social Security Employee Share	-124.43
CR	2125000	Life Insurance Employee Share	-57.60
CR	2130000	Health Insur Employee Share	-108.50
CR	2140000	Federal Withholding	-244.46
CR	2150000	State Withholding	-100.73
CR	2155000	Income Cont Ins Employee Share	-27.00
CR	2160000	Medicare Deduct Employee Share	-29.10
CR	1000000	Treasurer’s Cash	-1,308.08